EXHIBIT B CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES¹

Category of Timekeeper	Number of	Blended Hourly Rate	
	Timekeepers	Billed by Firm for	Billed in this
	Expected to Work on	2021 - Excluding	Interim Fee
	the Matter During the	Bankruptcy and	Application ²
	Budget Period	Reorganization	
Partners ³	1	\$605.18	\$1,030.00
Of Counsel & Counsel	0	\$546.56	\$0.00
Senior Associates (7 + years)	1	\$415.31	\$655.00
Midlevel Associates (4-6 years)	0	\$354.53	\$0.00
Junior Associates (1-3 years)	1	\$325.10	\$470.00
Paraprofessionals	2	\$232.02	\$331.07
Aggregated:	5	\$446.12	\$713.31

Since there are no attorneys (other than the Fee Examiner) working on this case at the law firm of Sheppard Mullin, these disclosures have been made solely on behalf of Ballard Spahr as counsel to the Fee Examiner.

The differential in this category is due the number of hours expended by members of the firm's Bankruptcy and Reorganization Group who practice in markets that dictate higher rates as compared to the full range of rates charged by lawyers across all 15 Ballard Spahr offices.

Ballard Spahr is a single tier firm. It does not have non-equity/income partners. Neither does it define or differentiate between senior and junior partners.